

## Exhibit 14

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October 30, 2024

Re: *In re Big Lots, Inc.*, Case No. 24-11967 (JKS) (Bankr. D. Del. 2024)

Benjamin Finestone  
Quinn Emanuel Urquhart & Sullivan, LLP  
51 Madison Avenue, 22nd Floor,  
New York, New York 10010

Dear Mr. Finestone:

On behalf of Debtors in the above-captioned action, you will be receiving an FTP link to documents bearing Bates numbers BIGLOTS\_00012387 - BIGLOTS\_00031598.

Please note that these documents are being designated as Confidential pursuant to the Bylaws of the Official Committee of Unsecured Creditors of Big Lots, Inc. et al., entered into as of October 2, 2024 by and among the Committee (the “**Bylaws**”). In addition, by email dated October 30, 2024 you agreed to treat these documents as professionals’ eyes only on a without prejudice basis, pending further discussion. This production is made subject to and on the basis of the Confidentiality provision in Section 4 of the Bylaws as well as our October 30, 2024 agreement.

For security reasons the files have been encrypted. The password for the production is d,fH9v7H%Dfh\$&Q.

Sincerely,

/s/ Matthew R. Brock

Matthew R. Brock

**Electronic Mail**